



2008 California Volunteer Manual

Form 540

REFUND OR AMOUNT YOU OWE

Line 66

Refund or No Amount Due

If the amount on line 49 or line 61 is zero, enter the amount from line 47 on line 66. This line states your client's refund amount. For a refund of \$1 or less, attach a written statement requesting the refund for your client.

For additional information about Refund or No Tax Due returns, refer to the *General Information Section*.

INTEREST AND PENALTIES

Lines 63

Interest and Penalties

It is beyond the scope of the VITA/TCE volunteer program to calculate interest, late filing, late payment, and underpayment of estimated tax penalties. Refer clients with possible penalties to FTB's toll-free public assistance telephone number, 800.852.5711.

Line 64

Underpayment of Estimated Tax

This is beyond the scope of the VITA/TCE volunteer program. Refer these clients to Franchise Tax Board's public assistance number. Delete any penalties assessed in TaxWise. Inform your client that Franchise Tax Board computes the penalty and sends a bill.



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DIRECT DEPOSIT INFORMATION

Use refund direct deposit! It's fast, safe, and convenient.

Refer to the *General Information Section*, for additional information on direct deposit and an illustration showing which bank numbers to use.

SIGN HERE

Signing the return is the same for all of the forms (540 2EZ, 540A, and 540). Refer to the *General Information Section*, for specific instructions. For efile returns, use TaxWise Form 8879. Give the client Form 8879 to keep with their records. Do not send Form 8879 to FTB.

QUALITY REVIEW CHECKLIST

For a quality review checklist and additional tasks to complete to finish the return, refer to the *General Information Section*.